

Guide to CAA Subgrantee Budgets, Amendments and Budget Modifications

CSBG Award Budget

Once an ED signs their grant agreement, the CAA must submit a budget based on the total funds received as indicated in the Attachment A of their Agreement.

For example, if Indiana Community Action Agency received \$65,271 for the 1st quarter allocation, the budget submitted would total \$65,271.00.

Below is a copy of a blank budget form. The CAA will initially only complete the Regular Budget line items. After September 30 of the agreement's first year, any remaining funds will be moved to the carry-over line items via the Carryover Report. The "revised" column is only to be used for amendments and budget modifications.

TIP: CAA staff only need to edit boxes that are white. If a box is shaded blue/grey, it will automatically update or be completed by IHCD staff.

Regular Budget Only	LINE ITEM DESCRIPTION:	CURRENT BUDGET	REVISED ACTUAL DOLLAR COST: PLEASE DO NOT ROUND	CURRENT BUDGET PERCENTAGE	REVISED BUDGET PERCENTAGE
Regular Budget	.1 ADMINISTRATION (Not to Exceed Percentage set Forth in Subsection B of Section 4 of Award Agreement)			#DIV/0!	#DIV/0!
	.2 DIRECT PROGRAM COSTS			#DIV/0!	#DIV/0!
	TOTAL DOLLARS	\$0.00	\$0.00		
Carry-Over Budget Only (after 9/30/2021)	LINE ITEM DESCRIPTION:	CURRENT BUDGET	REVISED ACTUAL DOLLAR COST: PLEASE DO NOT ROUND	CURRENT BUDGET PERCENTAGE	REVISED BUDGET PERCENTAGE
Carry-Over Budget	.1 ADMINISTRATION (Not to Exceed Percentage set Forth in Subsection B of Section 4 of Award Agreement)			#DIV/0!	#DIV/0!
	.2 DIRECT PROGRAM COSTS			#DIV/0!	#DIV/0!
	TOTAL DOLLARS	\$0.00	\$0.00		

There are three ways to receive and/or access the budget form:

1. The budget form will be attached to the 1st Quarter (Original Contract) Grant Agreement.
2. The budget form will be emailed directly to the CSBG Manager and the finance person of each CAP.
3. The Budget form will be located on the IHCD CSBG Website as an Appendix to the program manual.

The budget lines are **Administration** and **Direct Program Cost**. The maximum amount that a CAA can spend on Administration is a percentage set by IHCD, which is identified in the body of the grant agreement. For the 2021 program year, that percentage is 20%.

In the example above, the CAA could budget up to \$13,054.20 (20% of \$65,271) on administrative costs.

Below is a sample budget form that was submitted by Indiana Community Action Agency for their 1st Quarter allocation which is a part of the Regular Budget Line Item:

\$ 12,000	18%	is on the Administrative Line Item
\$ 53,271	82%	is on the Direct Program Cost Line Item
\$ 65,271		is the total Allocated Amount for 1 st Quarter

LINE ITEM DESCRIPTION:	CURRENT BUDGET	REVISED ACTUAL DOLLAR COST: PLEASE DO NOT ROUND	CURRENT BUDGET PERCENTAGE	REVISED BUDGET PERCENTAGE
ADMINISTRATION (Not to Exceed Percentage set Forth in Subsection B of Section 4 of Award Agreement)	\$12,000.00		18%	#DIV/0!
DIRECT PROGRAM COSTS	\$53,271.00		82%	#DIV/0!
TOTAL DOLLARS	\$65,271.00	\$0.00		

CAA's must use the IHCD A-provided form for their budget and send it to the CSBG Community Analyst at csbg@ihcda.in.gov. Once received, the Analyst will review and approve the budget. Once the budget is approved, it will be entered into IHCD AOnline for the CAA to claim against. **CAAs will not have access to their funds from a new award or award amendment until their corresponding budget form has been received by IHCD A staff.**

Submitting Claims

Claims for reimbursement must be submitted through the IHCD AOnline system. Beginning April 1, 2021, all CSBG claims must include the IHCD A-provided Claims Cover Sheet, provided as Appendix L to the CSBG manual.

For all expenses over \$1,000, additional supporting documentation must be included with the claim.

For more information about how to access CSBG awards and submit claims in IHCD AOnline, please see "Appendix M_CSBG Claims Resource," as well as the Partner's Guide to IHCD AOnline, listed here:

<https://online.ihcda.in.gov/AuthorityOnline/Links.htm>

Agreement Amendments

Amendments to a CSBG Agreement can happen for several reasons, but the most common is that OCS has released a new distribution of CSBG funds to IHCD A, and IHCD A must allocate those funds to the network. When IHCD A does receive those funds and the corresponding award letter, IHCD A staff will email the network to inform them about new funds and amendments to be signed, and then send the individual amendments for e-signature. The amendments will look like this:

In the example below Indiana Community Action Agency received an additional \$65,275 for the 2nd Quarter in February 2019. This would require an Amendment to the Original Contract received in December of 2018 that they received \$65,271

COMMUNITY SERVICES BLOCK GRANT AWARD AGREEMENT

NUMBER: T 599-99CSBG

This is a Subaward

This is not a Research & Development Award

Community Services Block Grant

CDFR No.: 93.569

100% Federal Funding

Department of Health and Human Services

Administration for Children and Families

IHCDA Received an Award in the Amount of \$5,206,701 from HHS

FAIN: G-19B1INCOSR

Federal Award Date: November 9, 2018

Activity Description: Activities to ameliorate poverty

Amendment #1

This is the first amendment (this "Amendment") to that certain Community Services Block Grant Award Agreement entered into by and between the Indiana Housing and Community Development Authority ("IHCDA") and **Indiana Community Action Agency** (the "Grantee") having a DUNS # of 11111111 effective as of **January 1, 2019** (the "Agreement").

In consideration of the mutual undertakings as set out in the Agreement and as modified herein, the parties agree to the following modifications effective as of **February 2, 2019**:

I. FAIN. The FAIN set forth in the original Agreement was incorrect and is hereby being modified and to **G-19B1INCOSR**.

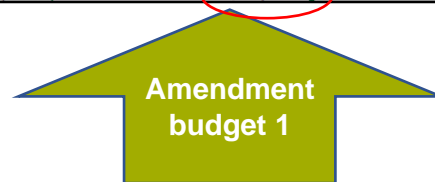
II. Total Grant Amount. The Total Grant Amount set forth in Attachment A-1 of the Agreement is hereby increased by ~~\$65,275~~ **(Sixty Five Thousand Two Hundred Seventy Five Dollars and Zero Cents)** and shall not exceed **\$130,546** **(One Hundred Thirty Thousand Five Hundred Forty Six Dollars and Zero Cents)**.

**Amendment 1
Budget**

And just like with the original agreement, a new budget form will need to be completed by the CAA, following the same process outlined above. Below is an example showing the Amendment 1 Budget for Indiana Community Action Agency. Since they have already established a budget, the amounts for the Amendment 1 budget would be added to the Revised Actual Dollar Cost Column:

\$ 22,000	17%	is on the Administrative Line Item
\$ 108,546	83%	is on the Direct Program Cost Line Item
\$ 130,546		is the total Allocated Amount for 1 st Quarter

LINE ITEM DESCRIPTION:	CURRENT BUDGET	REVISED ACTUAL DOLLAR COST: PLEASE DO NOT ROUND	CURRENT BUDGET PERCENTAGE	REVISED BUDGET PERCENTAGE
ADMINISTRATION (Not to Exceed Percentage set Forth in Subsection B of Section 4 of Award Agreement)	\$12,000.00	\$22,000.00	18%	17%
DIRECT PROGRAM COSTS	\$53,271.00	\$108,546.00	82%	83%
TOTAL DOLLARS	\$65,271.00	\$130,546.00		



Budget Modifications

CAAs can submit a budget modification at any time to move funds from one line item to another, as long as they continue to follow administration percentage guidelines.

In the example below Indiana Community Action Agency wants to move \$5,012 from Administrative Funds to Direct Program Cost. They would submit the following Budget Form as Amendment 1 Modification #1:

LINE ITEM DESCRIPTION:	CURRENT BUDGET	REVISED ACTUAL DOLLAR COST: PLEASE DO NOT ROUND	CURRENT BUDGET PERCENTAGE	REVISED BUDGET PERCENTAGE
ADMINISTRATION (Not to Exceed Percentage set Forth in Subsection B of Section 4 of Award Agreement)	\$22,000.00	\$16,988.00	17%	13%
DIRECT PROGRAM COSTS	\$108,546.00	\$113,558.00	83%	87%
TOTAL DOLLARS	\$130,546.00	\$130,546.00		

Once the CSBG Analyst receives the Budget Modification, reviews, and approves it, the new amounts will be entered into IHCDAOnline for the CAA to claim against. A copy of the approved budget will be emailed to the CAP.